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July 31, 2012

Arizona Corporation Commission Docket Control 1200 W. Washington Street Phoenix, Arizona 85007

Re: Docket No. WS-03478A-12-0307

Arizona Corporation Commission

DOCKETED

JUL 8 1 2012

BOCKETED BY

Pursuant to a request from Commission Staff, I have prepared and attached the revised schedule pages listed below. These pages should be substituted for the same pages included in Exhibit RLJ-DT3 to my Direct Testimony in this matter (filed on 7/6/2012).

Schedule B-2, Page 2 Schedule B-2, Page 3

The schedule pages were updated to provide a subtotal column and include a documenting footnote. No substantive changes were made and no other schedules or pages are affected by this change.

Sincerely,

Ray L. Jones

RECEIVED

Adjustment	Book Adjustments - (Included on Schedule B.2.1)	
Rate Making		Plant In Service Balance
Witness		
	4	Rate Base Adjustment RB-1
	er 31, 2011	Test Year Ended December 31, 2011
Exhibit	lnc, Sewer Division	Far West Water & Sewer, Inc., Sewer Division

RLJ-DT3 Schedule B-2 Page 2 Jones

Part		\$ (4,854,479)	B1									Increase / (Decrease) in Plant in Service	42
Property of Part Property of		\$ 42,605,611	1. 4								-	Plant In Service per Books	
Recolitable	\$ (3,229,531)	201,101,10	\$ (2,165,201)	occionei c	, (1,00Z,070) ¢		(46,877)	(424,770)	102,617	\$ (1,120,069) \$	1		39 38
Actt	Foreity Adi	\$ 27 751 123	\$ /2 165 2011	30 016 223	\$ (122) 676) \$	Ì	(46 877)	(222 410)	102 617	(1 120 069)		TOTALS	37
Part	Total			. ,									35 E
Part		238,828	,	238,828		ı	ı	,	,	,	230,020		, t
Acct		136,351	•	226,351	(00,520)	(650,7)	,		,	,	204,304		2 (
Acta		17, 151		176761	(60 530)	(46.54)	,	,			204 504		2 1
Actt Executation In 13 (contour) Included on Schedule 8.2.1 Adjustment (contour) Adjustment (contour) Adjustment (contour) Adjustment (contour) Adjustment (contour) Adjustment (contour) In 13 (contour) In 15 (contour) Adjustment (contour)		17 101		17 101			, ,		•		17 191		
Acct Cardinario Cost Actual Conform to Con		101 667		191 667		(10,101)			•		181 667		<u>.</u>
Actt		17.418		17.418		(16.292)		•			33,710	_	30
Acct		27,069		27,069		1	ı	•	1	1	27,069		29
Act				ı		1							28
Acct		271,810		271,810				1	,		271,810		27
Acct		11,356		11,356		(18,670)		1	,	1	30,027		26
Acct		254,572		254,572		(2,720)	ı		ı	1	257,292		25
Acct		394,141		394,141		(24,546)	(4,833)	,	,	4,833	418,687		24
Actual Conform to Conform		1,805	(451)	2,256		,		1			2,256		23
Actual Conform to Conform		623,671	(108,302)	731,973	(4,569)	,	•	•	,		736,542		22
Acct		17,685,412	(1,932,055)	19,617,466	(1,196,028)		(19,867)	,	(231,971)	(584,970)	21,650,302		21
Acct			ł						ı		,		20
Actual Conform to Conform		•			1	•	•						19
Acct		1,395,638	(101,067)	1,496,705	1	,	(19,255)			19,255	1,496,705		18
Acct		74,227	(18,557)	92,784		,			•	•	92,784		17
Actual		2,310	1	2,310		•	1	•	,		2,310		16
Acct			•	1	,			,					15
Actual A		16,683		16,683	•			•	,		16,683		14
Activation		32,468	•	32,468				,	•		32,468		13
Actual		173,621	•	173,621	1	•	•			•	173,621		12
Acct		i	•	į	1	•	,			•			11
Acct		8,727,577	(3,923)	8,731,500		1	1		0	(17,640)	8,749,140		10
Acct Actual Conform to Adjustments		3,504,328	(846)	3,505,174		•	(2,923)			(197,379)	3,705,476		9
Book Adjustments - (Included on Schedule B.2.1) Adjustment Adjustment Adjustment		68,993	,	68,993				•	1	•	68,993		œ
Acct		2,477,482	•	2,477,482	(71,559)		,	(75,000)		(9,581)	2,633,622		7
Book Adjustments - (Included on Schedule B.2.1) Adjustment		1,413,437		1,413,437			i	(147,410)	334,587	(334,587)	1,560,847		6
Book Adjustments - (Included on Schedule B.2.1) Adjustment			1	3,076		•				•	3,076		5
Book Adjustments - (Included on Schedule B.2.1) [1.1] [1.2] [1.3] [1.4] [1.5] Adjusted [1.7] Actual Conform to 2006 Plant Held Booked Unbooked Book Exclude Acct End of Decision No. Audit For Future Capitalized Misc. Plant WWTP End of Section 14 No. Description Test Year 69335 Adjustment Use Expenses Retirements Retirements Test Year Phase II Costs		\$		\$					•		\$ -		4
Book Adjustments - (Included on Schedule B.2.1) [1.1] [1.2] [1.3] [1.4] [1.5] Adjustment [1.7] Adjusted [1.7] Actual Conform to 2006 Plant Held Booked Unbooked Book Exclude Acct End of Decision No. Audit For Future Capitalized Misc. Plant WWTP End of Section 14 No. Description Test Year 69335 Adjustment Use Expenses Retirements Retirements Test Year Phase II Costs													ω
Book Adjustments - (Included on Schedule B.2.1) Adjustment [1.1] [1.2] [1.3] [1.4] [1.5] Adjusted [1.7] Actual Conform to Actual 2006 Plant Held Booked Unbooked Book Exclude Acct End of Decision No. Audit For Future Capitalized Misc. Plant WW/TP End of Section 14		Test Year	Phase II Costs	Test Year ²	Retirements	Retirements	1	Use	\djustment 1		Test Year		2
Book Adjustments - (Included on Schedule B.2.1) Adjustment		End of	Section 14	End of	WWTP	Misc. Plant	Capitalized			Decision No.	End of	Acct	1
Book Adjustments - (Included on Schedule B.2.1) [1.1] [1.2] [1.3] [1.4] [1.5] [1.6] Adjusted		Adjusted	Exclude	Book	Unbooked	Unbooked	Booked	Plant Held	2006	Conform to	Actual		No.
			[1.7]	Adjusted .	[1.6]	[1.5]	[1.4]	[1.3]	[1.2]	[1.1]			Line
			Adjustment			9 B.2.1)	led on Schedule	stments - (Includ	Book Adjus				

Workpapers: FW Rate Case Data.xlsx

Adjustments of 2004 plant balances based on independent audit performed by Mallory & Associates CPA's at 12/31/2006
 Adjusted plant in service balance including all book adjustments. Agrees with 2011 plant in service balance on Schedule B2.1.

Supporting Schedules: B-2.1

43 44 46 47

46 47 48	4 4	42 43	41 41	38 39	37	36	35	ω (4	2 F	2 L	2 2	3 6	3 &	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	œ	7	6	v	4	ω	2	ш	No.	Line
<u>Supporting S</u> B-2.1 B-2, Page 3.1		Increas	Accumi					398	207	200	100	393	392	391	390	390	389	382	381	380	375	374	371	370	367	366	365	364	363	362	361	360	355	354	353	352	351		ē	Acct		
Supporting Schedules: B-2.1 B-2, Page 3.1	1 Adjusted accumulated depreciation balance including all book adjustments. Agrees with 2011 accumulated depreciation balance on Schedule	Increase / (Decrease) in Accumulated Depreciation	Accumulated Depreciation per Books	Equity Adjustments (Schedule D-1)	TOTALS		Unreconciled Difference	Other Tangible Plant	Missellangous Equipment	Communications Fouriement	Laboratory Equipment	lools, Shop & Garage Equipment	Stores Equipment	Transportation Equipment	Computers & Software	Office Furniture & Equipment	Other Plant and Misc. Equipment	Outfall Sewer Lines	Plant Sewers	Treatment and Disposal Equipment	Reuse Transmission and Dist. Sys.	Reuse Distribution Reserviors	Pumping Equipment	Receiving Wells			Flow Measuring Installations	Flow Measuring Devices	Sevices to Customers	Special Collecting Structures							Organization Cost		Description			
Workpapers: FW Rate Case Data.xlsx	; all book adjustme			2000	\$ 6,870,429 \$		-	107.473	1,102	23,457	21,263	3,124	,	125,372	25,306	31,463	45,316	38	27,488	3,825,791			397,823	1,546	96	, .,	13,766	29,877	205 8		1.723.051	181,585	1,725	138,113		•	•	- 1	7	End of	Actual	
ca.xlsx	nts. Agrees with				(69,861) \$			(7,055)	(7 633)	•	(16,292)		1	,	(18,670)	(2,720)	(24,546)	•	,	•	,							Ť	•				•	•			\$. \$		i s	Plant	Unbooked	17 11
	2011 accumula				(1,332,676)			(025,00)	(50 5-20)	ī		,	,		,	•		•	(4,569)	(1,196,028)		,			ļ				•	•		ı		(71.559)	•		. \$		Ġ		Unbooked	וניו
	ted depreciatior			464,469 \$	(464,469) \$		•	(196,51)	(20 - (2)	, ,	(4,177)	0	•	68,655	(2,927)	(1,559)	(5,758)	(0)	(1,025)	(497,379)		,	50,710	(2)	(O)	, ,,,,,	2.918	2,591	(3 607)	-	(10.525)	(27.450)		(15.284)		,				From Calc'd	Difference	7 2
	າ balance on Sch			(1)	- 1				(5	(£		(0)						0						2	0								í.				√,	1	v	Rounding	[4.4] Eliminate	3
	nedule B2.1.			SARAN	5,003,423 \$		101,110	49,465 107 473	1,182	23,457	793	3,124		194,028	3,709	27,184	15,012	38	21,894	2,132,384			448,533	1,546	96		16.683	32,468	4 600		1 712 526	154.135	1.725	51.270	·	•	, •	ı		End of	Book	
				57,690	(57,690) \$			•				,	,	,		,	,	(8)	(2,708)	(48,301)		, , ,	(6.317)	(309)	•					, (13)	(95)	(8)	,				1	10000	Phase II Costs	Section 14	Exclude	3
					\$ -																																	0000	USED	NOT	[2.5]	3 6
		أماا	ss		- \$																																	0010	eisen	NOT	[2.7]	
		\$ (1,924,696)	6,870,429	į	4,945,733		107,475	107 473	1,182	23,457	793	3,124	•	194,028	3,709	27,184	15,012	30	19.186	2,084,083)	442.217	1.237	96	10,000	16.683	4,698 32 468		1,112,701	1 712 /127	154 126	1 725	51 270	ı		·	1031 1081	Test Year	End of	Adiusted	
				\$ 522,158	Equity Adj.	Total																																				

¹ Adjusted accumulated depreciation balance including all book adjustments. Agrees with 2011 accumulated depreciation balance on Schedule B2.1.

8-2, Page 3.1	B-2.1	Supporting Schedules:
	FW Rate Case Data.xlsx	Workpapers;